

**County of Chesterfield, Virginia  
Statement of Activities  
For the Year Ended June 30, 2003**

Functions/Programs	Program Revenues				Net (Expenses) Revenues and Changes in Net Assets					Total Reporting Entity	
	Expenses	Charges for Services	Operating	Capital	Primary Government			Component Units			
			Grants and Contributions	Grants and Contributions	Governmental Activities	Business-type Activities	Total	School Board	Health Center Commission		
Primary government											
Governmental activities											
General government	\$ 37,999,304	\$ 9,410,251	\$ 1,183,926	\$ 3,040,581	\$ (24,364,546)	\$ -	\$ (24,364,546)	\$ -	\$ -	\$ (24,364,546)	
Administration of justice	7,993,285	1,634,614	4,897,599	-	(1,461,072)	-	(1,461,072)	-	-	(1,461,072)	
Public safety	103,201,382	10,734,271	11,545,277	187,075	(80,734,759)	-	(80,734,759)	-	-	(80,734,759)	
Public works	20,917,172	5,177,029	707,511	1,754,435	(13,278,197)	-	(13,278,197)	-	-	(13,278,197)	
Health and welfare	47,259,986	12,429,986	19,122,251	-	(15,707,749)	-	(15,707,749)	-	-	(15,707,749)	
Parks, recreation and cultural	18,431,310	2,659,616	419,916	2,373,070	(12,978,708)	-	(12,978,708)	-	-	(12,978,708)	
Education - School Board	264,255,339	-	33,799,684	790,015	(229,665,640)	-	(229,665,640)	-	-	(229,665,640)	
Community development	12,508,312	2,167,436	1,990,090	-	(8,350,786)	-	(8,350,786)	-	-	(8,350,786)	
Interest on long-term debt	16,850,391	-	-	-	(16,850,391)	-	(16,850,391)	-	-	(16,850,391)	
Total governmental activities	529,416,481	44,213,203	73,666,254	8,145,176	(403,391,848)	-	(403,391,848)	-	-	(403,391,848)	
Business-type activities											
Airport	1,222,035	505,016	-	1,136,779	-	419,760	419,760	-	-	419,760	
Water	22,146,750	22,848,077	-	16,757,917	-	17,459,244	17,459,244	-	-	17,459,244	
Wastewater	22,973,022	22,413,097	-	10,435,109	-	9,875,184	9,875,184	-	-	9,875,184	
Total business-type activities	46,341,807	45,766,190	-	28,329,805	-	27,754,188	27,754,188	-	-	27,754,188	
Total primary government	\$ 575,758,288	\$ 89,979,393	\$ 73,666,254	\$ 36,474,981	(403,391,848)	27,754,188	(375,637,660)	-	-	(375,637,660)	
Component units											
School Board	\$ 447,698,186	\$ 13,081,618	\$ 51,573,434	\$ -	-	-	-	\$ (383,043,134)	-	\$ (383,043,134)	
Health Center Commission	15,905,456	14,956,406	280,815	-	-	-	-	-	(668,235)	(668,235)	
Total component units	\$ 463,603,642	\$ 28,038,024	\$ 51,854,249	-	-	-	-	(383,043,134)	(668,235)	(383,711,369)	
General revenues:											
Taxes:											
Property taxes, levied for general purposes					224,475,436	-	224,475,436	-	-	224,475,436	
Public service taxes					12,628,617	-	12,628,617	-	-	12,628,617	
Other					79,689,031	-	79,689,031	-	-	79,689,031	
Payment from School Board					83,420,794	-	83,420,794	-	-	83,420,794	
Payment from County of Chesterfield					-	-	-	248,653,406	-	248,653,406	
Grants and contributions not restricted to specific programs					46,925,585	-	46,925,585	114,791,271	524	161,717,380	
Investment earnings					1,855,119	2,734,142	4,589,261	99,813	29,268	4,718,342	
Miscellaneous					451,082	-	451,082	444,422	-	895,504	
Transfers					669,730	(669,730)	-	-	-	-	
Total general revenues and transfers					450,115,394	2,064,412	452,179,806	363,988,912	29,792	816,198,510	
Change in net assets					46,723,546	29,818,600	76,542,146	(19,054,222)	(638,443)	56,849,481	
Net assets-July 1, 2002					382,791,162	574,989,836	957,780,998	27,830,594	8,089,938	993,701,530	
Net assets-June 30, 2003					\$ 429,514,708	\$ 604,808,436	\$ 1,034,323,144	\$ 8,776,372	\$ 7,451,495	\$ 1,050,551,011	

The accompanying notes are an integral part of the financial statements.